

**North Carolina State Board of Certified Public Accountant Examiners**

1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605

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**CERTIFICATE OF MORAL CHARACTER AND ELIGIBILITY - CPA CERTIFICATE APPLICANTS**

**TO BE COMPLETED BY APPLICANT:**

☐ Original CPA Applicant      ☐ Reinstatement of CPA Certificate      ☐ Reissuance of CPA Certificate

\_\_\_\_\_  
First Middle Last Jr./Sr./III

\_\_\_\_\_  
Mailing Address

\_\_\_\_\_  
City State ZIP

**REMAINDER TO BE COMPLETED BY CPA SIGNING FORM:**

INSTRUCTIONS: NCGS 93-12(5) requires applicants for the CPA Certificate to have good moral character. CPAs completing this form are asked to evaluate and comment upon the applicant's character, conduct, social relations, and adherence to general principles of right conduct. A CPA is expected to hold a high sense of duty to his/her fellow man and to society in general because of the amount of trust and confidence that will be placed in him/her by clients and by the citizens of this State and Nation.

Suggested references must be CPAs and may include, but are not restricted to, the following groups: instructors, employers, fellow employees, fellow NCACPA chapter members, neighbors, and public officials. The Board will not accept references from persons related by blood or marriage. Persons signing certificates are expected to have known the applicant for a sufficient period of time to make an evaluation of his/her moral character and to be familiar with the applicant's lifestyle outside of the classroom or workplace. Persons signing this form should do so only after careful consideration, and only after reviewing the properly completed application package to determine that the applicant has made all required disclosures.

**NOTE: Persons completing this form who reside and/or work in North Carolina must be licensed by this Board to use the CPA title. Completion of this form is considered to be use of the CPA title. Persons not licensed by this Board and living outside of North Carolina who complete this form must be currently licensed by another state board of accountancy.**

I have personally known the applicant for \_\_\_\_\_ years, \_\_\_\_\_ months.

Describe in detail the opportunities you have had to evaluate the applicant.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The applicant is of good moral character (i.e. has a personal history of honesty, fairness and respect for the rights of others and for the laws of the State of North Carolina and this nation) and would be expected to conscientiously observe the high professional responsibilities of a Certified Public Accountant.

\_\_\_\_\_ Yes      \_\_\_\_\_ No      If no, please explain: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

The applicant is entirely worthy of the trust placed in him/her by the State of North Carolina and the public as a Certified Public Accountant.

\_\_\_\_\_ Yes      \_\_\_\_\_ No      If no, please explain: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

To the best of my knowledge, the applicant has never been convicted, found guilty of, received a prayer for judgment continued, or pleaded *nolo contendere* to any criminal offense (excluding non-criminal traffic infractions)

\_\_\_\_\_ Yes \_\_\_\_\_ No If no, please explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Comments: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

If you have any questions about the applicant's moral character that are not fully explained on this form, or if the applicant has disclosed arrest or conviction records, or license denial, suspension, or revocation by any licensing agency, the person signing this certificate should review the documents to be supplied to the Board with the applicant's application and send a confidential letter outlining any opinions you have concerning these matters to: Licensing Section, North Carolina State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605. Please consider sending such correspondence by certified mail to ensure its receipt. The Board of CPA Examiners and its staff may communicate with the person signing this form.

I affirm under the penalties of perjury that the information, statements, and any attachments made in conjunction with this certificate of moral character are true, correct, and complete.

Date: \_\_\_\_\_ Signature: \_\_\_\_\_

**CAUTION: If your residence or office is in North Carolina, you cannot sign this form unless you are licensed by this Board.**

(Please type or print)

Reference Name: \_\_\_\_\_  
 Title/Occupation: \_\_\_\_\_  
 Firm/Employer: \_\_\_\_\_  
 Street/PO Box: \_\_\_\_\_  
 City/State/ZIP: \_\_\_\_\_  
 CPA Certificate Number: \_\_\_\_\_ State of Certificate \_\_\_\_\_ Daytime Telephone: \_\_\_\_\_

\_\_\_\_\_ State  
 \_\_\_\_\_ County

Sworn to (or affirmed) and subscribed before me this day by \_\_\_\_\_.

[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a \_\_\_\_\_]

[a credible witness has sworn to the identity of the principal(s) \_\_\_\_\_.]

INK NOTARIAL SEAL\*

\_\_\_\_\_  
 Notary Public Signature

\_\_\_\_\_  
 Notary Public Printed Name

\_\_\_\_\_  
 Date

My Commission Expires \_\_\_\_\_

\*ATTENTION NOTARY: NCGS 10B-24(a) states, "Near the notary's official signature on the notarial certificate of a paper record, the notary shall place a sharp, legible, permanent, and photographically reproducible image of the official seal."